

EXHIBIT B

**Additional Interested Parties and Other Interested Parties¹ (or Their Affiliates),
Which Paul Hastings Represents or Has Represented in the Past in Matters *Unrelated* to
the Title III Cases²**

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
(04T)	Litigation Parties	Former client. Entities related to parent are also former clients.
(02N)	Litigation Parties	Current client. Parent and related entities are current clients.
(05N)	Litigation Parties	Not a client. Parent and related entities are current clients.
(06N)	Litigation Parties	Current client. Entities related to parent are also current clients.
(09C)	Litigation Parties	Not a client. Entity related to parent is a current client.
(60A)	Litigation Parties	Not a client. Parent is a current client.
Lloyd's Syndicates MSP 318, WRB 1967 and AGM 2488	Litigation Parties	Not a client. Parent is a current client.
Lloyd's Syndicates MIT 3210, KLN 510, MMX 2010, CSL 1084, TMK 1880, AML 2001, and BRT 2987	Litigation Parties	Not a client. Parent is a current client.
MassMutual	Litigation Parties	Current client. Related entities are also current clients. ³
Varde Partners	Litigation Parties	Former client. An entity related to parent is a current client.
The Varde Fund VI-A, L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.
The Varde Fund X (Master), L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.
The Varde Fund XI (Master), L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.

¹ This Exhibit B also includes Interested Parties identified on Exhibit A to Prior Declarations with respect to which a new connection has arisen.

² Please note that several individuals identified on Exhibit A have submitted a notice of participation, a response to the disclosure statement, or a response to the omnibus claims objections in the Title III Cases. While Paul Hastings does not believe that it has any connection to these individuals, Paul Hastings does not have sufficient information to definitively determine whether or not it has any connection to these individuals.

³ Mass Mutual has agreed to waive any conflict related to the Committee's objection to the plan support agreement between the Oversight Board and certain PREPA bondholders, including MassMutual International Holdings MSC, Inc. and MassMutual Unified Traditional. In addition, Paul Hastings has established an ethical wall regarding the MassMutual representation and the Committee representation.

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
The Varde Skyway Master Fund, L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.
Varde Credit Partners Master LP	Litigation Parties	Not a client. An entity related to parent is a current client.
Varde Investment Partners, L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.
Varde Investment Partners (Offshore) Master, L.P.	Litigation Parties	Not a client. An entity related to parent is a current client.
American Bankers Assurance Company of Florida	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Caribbean American Life Assurance Company	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
Federal Warranty Service Corporation	Parties Filing Notice of Appearance	Not a client. Entities related to parent are current clients.
MassMutual International Holding MSC	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.
MassMutual Unified Traditional Separate Account	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.
Serengeti Asset Management LP	Parties Filing Notice of Appearance	Current client.
AstraZeneca Pharmaceuticals LP	Responses to Omnibus Claims Objections	Not a client. An entity related to parent is a current client.
Freepoint Commodities LLC	Top 20 Unsecured Creditors, PREPA	Current client. Parent and related entities are also current clients.
Puerto Rico Solar Energy Industries Association Corp	Other	Not a client. Parent is a current client.
Solar Energy Industries Association	Other	Current client.
Surfrider Foundation Rincon	Other	Not a client. Parent is a current client.